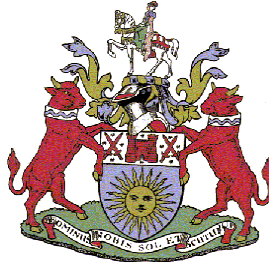


Banbury Town Council

Mark Hassall ACMA, MA
Town Clerk & RFO



The Town Hall
Bridge Street
Banbury
Oxfordshire
OX16 5QB

Tel: 01295 250340
Fax: 01295 250820

Our Ref: A07112023
Your Ref:
Please ask for: Martyn Surfleet
Email: martyn.surfleet@banbury.gov.uk

Date: 31 October 2023

To: All Members of the Town Council.
Others, for information.

You are hereby summoned to attend a Meeting of the **Town Council** to be held in the TOWN HALL, BRIDGE STREET, BANBURY on **Tuesday, 07 November 2023 at 6.30pm**, for the transaction of the following business: -

A handwritten signature in black ink, appearing to be 'Mark Hassall'.

Mark Hassall
Town Clerk & RFO

BUSINESS TO BE TRANSACTED

1. **Apologies for absence**
Contact Martyn Surfleet (01295 250340).
2. **Declarations of Interest**
Members are asked to declare any disclosable pecuniary interests in items on the agenda, **and the nature of that interest**, in accordance with the Localism Act 2011, the Banbury Town Council Code of Conduct and Section 106 of the Local Government Finance Act 1992 (Please refer to the notes at the end of Agenda).
3. **Minutes of the last Meeting**
To approve as correct the Minutes of the Meeting held on the 19 September 2023 (**enclosed**).

Banbury Town Council

4. Communications

To receive such communications as the Town Mayor may wish to lay before the Council:

Message from the Town Mayor Fiaz Ahmed:

“Councillor Dalton - Due to family illness, with the support of his group leader Cllr Mallon, Cllr Dalton has asked that the council agree a dispensation from attending meetings for the next six months.”

5. Questions

- a. Any Town Councillor may seek an answer to a question concerning any business of the Council provided notice of the question has been given to the person to whom it is addressed before the meeting begins.
- b. A period of up to 20 minutes is allocated, during which Members of the public may, at the discretion of the Town Mayor, ask questions of the relevant Committee Chairman on any matter relevant to some question over which the Council has power, or which affects Banbury.

[You are requested to state your name and address before asking your question.]

6. Minutes of Committees

To consider the Minutes of Committees:

- | | |
|--------------------------------------|-------------------------------|
| a) Planning Committee | - 13 September 2023 |
| | - 18 October 2023 |
| b) General Services Committee | - 17 October 2023 |
| c) Resources Committee | - 31 October 2023 (To Follow) |

7. Annual Return

To receive the report of the External Auditor (Section 3 of the Annual Return) for the year ended 31 March 2023 (**enclosed**).

8. Internal Audit Report 2023-24 (First Interim)

To receive the report of the Internal Auditor first interim report 2023-24 (**enclosed**).

9. Resolutions Moved on Notice

Resolution No 66 to be moved by Councillor Biegel

“We have seen the cost of living crisis affect many of our residents, particularly since the Autumn of 2022, which has left them with an unacceptable choice between heating or eating.

I wish to bring this Council's attention to a further specific and real issue arising from the cost of living crisis, that of period poverty. Many women and girls now do not have access to sanitary products due to the rising cost.

The effects of not being able to comfortably leave home for several days every month due to lack of suitable sanitary products is unbearable for the individuals and unacceptable in our town and society.

To combat period poverty, this Council resolves to provide free sanitary products in Banbury Town Council owned or managed female and gender-neutral toilet rooms or cubicles.”

Banbury Town Council

Notes on declaration of interest

- (i) Any Member arriving after the start of the meeting is asked to declare any disclosable pecuniary interests as necessary as soon as practicable after their arrival even if the item in question has been considered;*
- (ii) In such circumstances, the Member must withdraw from the meeting room, and should inform the Chairman accordingly.*

Recording of Meeting

- ii) Please be aware that an audio recording of the meeting may be made, as an aide-memoire for the purposes of the Clerk to ensure minutes reflect the overall tone and content of meetings, and will be deleted following the first approval of minutes.*

It is not practical to offer detailed advice during the meeting.

BANBURY TOWN COUNCIL

Minutes of a meeting of Banbury Town Council held on Tuesday, 19 September 2023 at 6.30pm at the Town Hall, Banbury.

Present: Councillor Ahmed (Town Mayor)
Councillors: Ayers, Beere, Biegel, Bishop, Bunce, Cherry, Colegrave, Donaldson, Garrett, Hodgson, Hussain, Ilott, Kilsby, Mallon, Mears, Phillips, Reeves, Strangwood and Tohill-Martin.

Officers: Mark Hassall (Town Clerk/RFO)
Paul Almond (Director of Environment)
Martyn Surfleet (Executive Officer)

Apologies for Absence: Cllr Dalton, Cllr Richards

C.18/23 Declarations of Interest

None.

C.19/23 Minutes of the Last Meeting

IT WAS RESOLVED that the Minutes of the Meeting held on 20 June 2023 be approved as a correct record and signed by the Town Mayor.

C.20/23 Communications

NONE

C.21/23 Questions - Elected Members and Members of the Public

Question from Cllr Rebecca Biegel to the Leader of the Council Cllr Kieron Mallon:

"I would like to enquire about the council's readiness for supporting residents with warm spaces for the upcoming winter."

Councillor Mallon responded by highlighting the success of last years Warm Spaces initiative and that with the continuing cost of living crisis Banbury Town Council will be extending its Warm Spaces initiative for the 2023/24 winter period. Officers will be reaching out to the organisations that kindly provided safe warm spaces, coffee mornings and support groups last year, asking them to participate once again. All available spaces as well as what they will be offering will be listed on the Banbury Town Council website.

C.22/23 Planning Committee

It was proposed by Councillor Ilott, seconded by Councillor Bunce, and **RESOLVED** that the Minutes of the Planning Committee meetings held on 21 June, 19 July, 16 August 2023 be received. It was also proposed by Councillor Ahmed and **RESOLVED** that the Minutes of the Planning Committee meetings held on 21 June 2023 be received.

C.23/23 General Services Committee

It was proposed by Councillor Phillips, seconded by Councillor Colegrave, and **RESOLVED** that the Minutes of the General Services Committee meeting held on 29 August 2023 be received.

Officers responded to several questions by members on the minutes of the General Services committee.

C.24/23 Resources Committee

It was proposed by Councillor Mallon, seconded by Councillor Ayers, and **RESOLVED** that the Minutes of the Resources Committee meeting held on 05 September 2023 be received.

The Meeting ended at 6.43pm.

PLANNING COMMITTEE

Minutes of a meeting of the Planning Committee held on Wednesday,
13 September 2023 at 6.30pm in the Town Hall, Banbury.

Present: Councillor Ilott (Chairman)
Councillors: Ayers, Beere, Bishop, Bunce, Hodgson,
Kilsby, and Richards.

Alternate Members: None
Officers: Mark Hassall (Town Clerk & RFO)
Martyn Surfleet (Executive Officer)

PL.27/23**Apologies**

Councillor Ahmed

PL.28/23**Declarations of Interest**

Councillors Beere declared personal interests as a member of the Cherwell District Council Planning Committee. Members indicated that any views expressed at the meeting would be based on the information currently available and a final decision, which in the light of further information, might differ from previous views, would be made at the Local Planning Authority Meeting.

PL.29/23**Minutes of the Last Meeting**

IT WAS RESOLVED that the Minutes of the meeting held on the 16 August 2023 be approved as a correct record and signed by Cllr Ilott.

PL.30/23**Planning Applications to be Considered**

The Committee considered various planning applications that had been referred to the Town Council for consideration by Cherwell District Council (CDC) and were matters that had been delegated to the Planning Committee or where a Ward Member had referred a delegated application.

Officers responded to a number of questions raised by Members

Members agreed that the proposals set out by the Planning officer regarding as the observations included within Appendix 1 be forwarded to the local planning authority for consideration.

IT WAS RESOLVED that the comments, as set out in Appendix 1, be forwarded to the Local Planning Authority.

PL.31/23**Planning Applications Delegated to the Town Clerk**

The Town Clerk had submitted a schedule containing details of planning applications which had been delegated to him in consultation with the Chairman, setting out the observations that had been forwarded to Cherwell District Council.

IT WAS RESOLVED that the report be noted.

The meeting ended at 19.01 pm

Planning Applications considered by the Planning Committee**Appendix 1**

<i>Application Number</i>	<i>Applicant</i>	<i>Location</i>	<i>Proposal</i>	<i>Observations</i>
23/02111/F and 23/02112/LB	Elevatus Homes Ltd	47-48 North Bar Street, Banbury, OX16 0TH	Change of Use of existing offices at 48 North Bar into a single dwelling; conversion of outbuilding at 48 North Bar into two dwellings	Banbury Town Council raise no objection to either the planning application or the application for listed building consent.
23/02229/OUT	RS Investments	Reedmace Road, Banbury	Erection of up to nine dwellings	Banbury Town Council raise no objection.

Please note that following the consideration of delegated planning by the Town Clerk and Chairman, there may be additional plans to consider in order to meet the deadlines of the Planning Authority.

PLANNING COMMITTEE

Minutes of a meeting of the Planning Committee held on Wednesday,
18 October 2023 at 6.30pm in the Town Hall, Banbury.

Present: Councillor Ilott (Chairman)
Councillors: Ahmed, Ayers, Beere, Bunce, Hodgson, and
Kilsby.

Alternate Members: None
Officers: Robert Duxbury (Planning Officer)
Martyn Surfleet (Executive Officer)

PL.32/23**Apologies**

Councillor Bishop, Councillor Colegrave, Councillor Richards

PL.33/23**Declarations of Interest**

Councillors Beere declared personal interests as a member of the Cherwell District Council Planning Committee. Members indicated that any views expressed at the meeting would be based on the information currently available and a final decision, which in the light of further information, might differ from previous views, would be made at the Local Planning Authority Meeting.

PL.34/23**Minutes of the Last Meeting**

IT WAS RESOLVED that the Minutes of the meeting held on the 13 September 2023 be approved as a correct record and signed by Cllr Ilott.

PL.35/23**Planning Applications to be Considered**

The Committee considered various planning applications that had been referred to the Town Council for consideration by Cherwell District Council (CDC) and were matters that had been delegated to the Planning Committee or where a Ward Member had referred a delegated application.

Officers responded to a number of questions raised by Members

Members agreed that the proposals set out by the Planning officer regarding as the observations included within Appendix 1 be forwarded to the local planning authority for consideration.

IT WAS RESOLVED that the comments, as set out in Appendix 1, be forwarded to the Local Planning Authority.

PL.36/23**Planning Applications Delegated to the Town Clerk**

The Town Clerk had submitted a schedule containing details of planning applications which had been delegated to him in consultation with the Chairman, setting out the observations that had been forwarded to Cherwell District Council.

IT WAS RESOLVED that the report be noted.

The meeting ended at 18.53 pm

Planning Applications considered by the Planning Committee**Appendix 1**

Application Number	Applicant	Location	Proposal	Observations
23/02444/F	Mr and Mrs A Khattak	13 Gatteridge Street Banbury Oxfordshire OX16 5DJ	Single storey rear extension with associated internal and external works and conversion of existing second floor into self-contained flat (revised scheme of 23/00912/F)	Banbury Town Council Raise no Objections.
23/02623/F	Jamil Ahmed	82 Middleton Road Banbury OX16 4RE	Change of Use from C3 to C4 8 bedroom HMO; minor reconfiguration of internal layout; addition of dormer to rear outrigger (resubmission of 22/03645/F)	Banbury Town Council Resolved to object on the following grounds 1. The parking arrangements proposed are considered to be inadequate and inappropriate in that the car parking on the front garden will result in the movement of cars to or from the spaces in a reverse gear to the detriment of the safety of other road users, and the rear parking area requires access across a footpath to the potential detriment of pedestrian safety. Furthermore, these spaces are provided in a tandem layout which is inconvenient for users and may result in effect in only one space being available and consequently producing on-street parking. 2. The size and design of the rear dormer is detrimental to the appearance of the building and to the character and appearance of the area including the Grimsbury Conservation Area and consequently is contrary to Cherwell Local Plan policy.

Please note that following the consideration of delegated planning by the Town Clerk and Chairman, there may be additional plans to consider in order to meet the deadlines of the Planning Authority.

GENERAL SERVICES COMMITTEE

Minutes of a Meeting of the General Services Committee held at 6.30pm on Tuesday, 17 October 2023 in the Town Hall, Banbury.

Present: Councillor Phillips (Chairman)
Councillors: Ahmed, Ayers, Biegel, Cherry, Ilott, Mears, Richards.

Alternate
Members: Councillor Ahmed, Councillor Ilott

Officers: Mark Hassall (Town Clerk & RFO)
Paul Almond (Director of Environment)
Martyn Surfleet (Executive Officer)

GS.17/23 Apologies for Absence

Councillor Colegrave
Councillor Bunce
Councillor Bishop
Councillor Hussain

GS.18/23 Declarations of Interest

None.

GS.19/23 Minutes of the Last Meeting

IT WAS RESOLVED that the Minutes of the Meeting held on 29 August 2023 be approved as a correct record and signed by the Chairman.

GS.20/23 Income & Expenditure Report

The Committee considered a report prepared by the Town Clerk & RFO comparing year-to-date income and expenditure with the projected annual budget for the financial year. The report showed all expenditure incurred up to 06 October 2023.

Officers responded to a range of questions from Members relating to various budget codes and financial procedures. Members' attention was drawn to the fact that overall the Committee's expenditure was within forecast versus the phased YTD budget.

General Services variances are principally

- Income across cemeteries contains seasonal impact, including a trend of reduced Exclusive Right of Burial uptake. Rental terms of buildings at Hardwick Hill remain outstanding.
- Whilst staffing costs are currently below budget across the committee, mainly due to timing and vacancies, when including the impact of YTD anticipated nationally agreed pay rises, they are estimated as £7k over budget YTD.
- Computer software to support play equipment and grounds maintenance monitoring.
- In partnership with CDC, landscaping and install of round benches at Moorfields and Hill View parks.
- Underspend in arboriculture is anticipated to be timing related only.
- Timing of playground and landscape software monitoring programmes offset by unspent earmark reserve release.

- Timing of invoicing for grounds maintenance works impacted by seasonality.
- Chemical application retreat is currently being finalised and accompanied by spot strimming as required.
- Floral sponsorship paid to CDC is awaiting invoice following retirement of displays.

Underspends on Resources Committee also principally

- Reduced Central Admin costs including salaries YTD.
- Staffing costs are currently over budget £2k across the committee, mainly due to recruitment, when including the impact of YTD anticipated nationally agreed pay rises, they estimated as £10k over budget, excluding the impact of the expanded marketing role currently being advertised.
- Town Council Events income includes sponsorship across events and are ahead of budget, with costs managed within planned budgets.
- Other Costs & Income includes increased interest income, timing of which is delayed due to transfer from Santander of interest earned to-date (£40k). Costs associated with improvements the heating efficiency at the town hall will be met from earmarked reserves. Increased Town Hall maintenance costs relate to roof repairs undertaken ahead of the onset of winter.

Financial Effects & Risk Assessment

This is a monitoring report so there are no specific financial effects arising from it. Without effective budget monitoring there is a risk that budgets will not be adhered to, thereby weakening the Council's ability to demonstrate an effective use of resources. This risk is being mitigated by closer monitoring of spend using a phased budget.

GS.21/23 **IT WAS RESOLVED** to receive and note the Income and Expenditure report.

GS.22/23 **Revised & Draft Revenue Estimates**

COMMENTARY ON THE ESTIMATES

A Summary of the revised estimates for 2023/24 and draft estimates 2024/25 is attached in **Appendix 1** together with a full copy of the Estimates (2024/25).

The estimates included income from fees and charges, which for 2024/25 currently remain unchanged from this year, subject to receipt of guidance from Members.

The estimates for 2024/25 have been set based on a 2% rise in precept, and a rise of 2% in households in the town due to general housing growth. A 5.0% inflation rise in salaries and contract costs have been assumed, or greater where specified.

The following comments on the estimates are materially relevant:

GENERAL SERVICES

Cost Centre 101 Litter Control & Cleansing

Contractual costs linked to inflation have risen higher than anticipated in the 23/24 budget.

Cost Centre 103 Southam & Hardwick Cemetery

Increased capital costs associated with depot roof maintenance and insurance costs

Cost Centre 110 Parks and Open Spaces

Investment in wildflower meadow creation across Spiceball, PDP, Saffron Close and Hanwell View. Investment across the play estate maintenance as well as bridge, fence and bench repairs. Cleansing costs associated with expanded public toilet provision.

Cost Centre 114 Park Rangers

Salary increases, accompanied by investment in Southam Road depot alarm system and CCTV.

Cost Centre 120 Football Pitches & Horton View

Increased cricket maintenance equipment purchases if fixed two-year seasonal bookings are secured. Refurbishment of Horton View kitchen and alarm system.

Cost Centre 160 Capital costs

Planned delivery of earmarked landscaping projects in Hillview Play area refurbishment (earmark funding) in 23/24 alongside installation of PDP aerial runway, St Marys Churchyard landscaping, creation of Municipal Compost Bays at Spital Farm. Ongoing works in Peoples Park to improve the Warwick Road entrance, including wall works, and install of a café canopy and metal fencing. Provision of defibrillators throughout the pavilion parks are complemented by installation of link path works in Easington Park.

RESOURCES

Cost Centre 305 Central Administration

Salary costs reflect the expansion of marketing function in 23/24, accompanied by CRM marketing provision.

Cost Centre 310 Town Council Events

Planning town event in 24/25 to replace the Coronation event of 23/24. Specific resources reduced to match an anticipated fall in sponsorship income.

Cost Centre 311 & 315 Town Hall & Other Services to the Public

Utility costs changes following the expiry of the current fixed priced energy contract in 23/24. Roof repair costs at the Town Hall, with anticipated remedial repainting required in the spring on 2024. Ongoing support by Banbury Town Council following the removal of Christmas Lights funding by Cherwell District Council to revive and renew the Christmas Lights scheme across the town in 24/25. Further investment in an expanded lights projection scheme to cover Armistice, Christmas and the start of 2024. Ongoing subsidy of operation costs for Woodgreen Outdoor Pool, alongside full election costs in 2024.

Cost Centre 320 Other Costs and Income

Increased interest income in 23/24 projected to grow in 24/25, supported by increased precept income.

Financial Effects and Risk Assessment

The overall proposals were felt to reflect a satisfactory basis for the Council to discharge its commitments for the remainder of 2023/24 and for 2024/25. They include some key changes which will facilitate increased activity in certain service areas.

The revised estimates for the current year maintain expenditure within the bottom line precept level approved at Budget Council in January 2023.

Consideration of this report falls within the provision of Section 106 of the Local Government Finance Act 1992 and Members affected by those provisions should declare accordingly and refrain from voting.

GS.23/23 IT WAS RESOLVED TO:

- To approve the revised estimates for 2023/24 as now submitted; and
- Refer the draft estimates for 2024/25, together with any comments, to the Grants and Budget Sub-Committee for further consideration.

GS.24/23 Parks and Cemeteries Monitoring Report

The team are up to date with the scheduled work.

Mowing is still ongoing within the Park, Cemeteries and St Marys Churchyard. Staff continue to be busy with burial duties.

We have taken delivery of the spring bedding and team have started planting the annual beds.

Bulbs have been ordered and the community planting day for a mix of purple crocus and snow drops in People's Park is being organised for November. Volunteers from Banbury Rotary Club, schools and Banbury College have been invited to undertake part. The bulbs are to be planted along the southern border to provide an early floral display, prior to the wild meadow growth in spring.

Autumn Maintenance of the bowling green will be undertaken in the next two weeks to close the green down for the winter.

The football season is underway, the team are undertaking weekly inspections and line marking.

4th Corner Landscape Contract Update

The contractor continues with mowing and is operating within scheduled cuts. They are currently on cut 9 for 23/24 season.

Weed growth on roadside channels has been treated, there are some areas that a revisit has been requested by the Council's Landscape Officer.

In light of the changing weather conditions, causing summer flushes of weed growth provision has been made within next year's budget for an additional weed treatment mid-summer.

Shrub border and hedge maintenance is slightly behind schedule, they have indicated this will be rectified by the end of October.

Annual Bedding is due for delivery on the 16th October, the team are currently preparing beds for planting.

The Council's Landscape Officer continues to work closely with the contractor in addition to carrying out site inspections to monitor their performance.

Banbury Urban Orchard - Update

Following the motion passed at April's full Council:

To ensure we meet our environmental targets: this council will undertake research to find suitable areas within the town to plant fruit trees. Not only will this help wildlife and the environment, but it will also help diversify our tree estate as well providing healthy snacks for our residents."

The fruit trees and planting sundries have been sourced.

The community groups have been contacted to participate in planting and volunteer to be tree wardens to monitor and care for the trees until establishment. The planting is planned to take place in November.

The grant application made to The Trust for Oxfordshire's Environment was unsuccessful. As the scheme offers environmental benefit across the town a lot of work has gone into the planning and the costs can be met within the existing budget, the project is still on track to be delivered.

Wild Flower Meadow Creation

Following the Motion passed at June's full Council:

This council, therefore, moves that it will carry out a review to identify suitable sites across Banbury for further biodiversification through rewilding or planting of wildflowers, including central reservations and road verges, and it will liaise with Oxfordshire County Council and Cherwell District Council where required to ensure that that goal is realised wherever possible."

Officers have completed the analysis of sites where there are opportunities for creation of wildflower meadows would be appropriate, sites identified are:

- Spiceball Park
- Princess Diana Park
- Saffron Close
- Hanwell View - Park and POS Southam Road

Following investigation and advice from others, who have successfully created wild flower meadows on improved grass land (grassland with little or low diversity of flowering plant species) there is a recommended process which needs to be followed if an increase in biodiversity is to be achieved over a number of years.

The key operations are:

- a) Tightly mow areas to 5cm and remove arisings to prevent nutrients enriching the soil.
- b) Harrow the ground to open up the sward, creating 50% bare ground.
- c) Sow yellow rattle seed which naturally hosts upon and reduces competing dominant grasses.
- d) Roll the area to ensure seed makes good contact with the soil.
- e) Following year 1 flowering a cut and collect.

Quotations received to undertake these works to create the wild flower meadows in the locations indicated which can be met within the budget. It is recommended that this biodiversity project to create wild flower meadows be approved for delivery 23/24.

Ranger Service / Play Area Update

The Park Ranger Team continue to keep up to date with the weekly Health & Safety inspections and carrying out any repairs resulting from those inspections. The independent annual inspections of our play areas have been ordered and is due to be undertaken by the end of October.

Play Area refurbishments:

- a) Spiceball Park – New inclusive roundabout, replacement spinner and skate ramp repairs have been ordered.
- b) Moorfield Park – A new accessible roundabout was installed in time for the Summer School Holidays.
- c) Peoples Park – Repair to the four-way rocker has been undertaken, new bins have been installed and paths have been resurfaced.

The Rangers assisted and worked supporting the Council's recent events programme.

Park Furniture Update

Spiceball Park – A long section of timber post and rail fence adjacent to Concorde Avenue has been repaired.

Moorfield Park & Hill View Park – New Communal seats installed.

Peoples Park – The Probation Service have completed the refurbishment of the park picnic tables and been clearing the walled garden.

Princess Diana, Moorfields & Spiceball Parks - New Solar benches were installed by Cherwell District Council, unfortunately, the unit at Princess Diana Park was vandalised within 24 hours and had to be removed for health and safety reasons.

Peoples Park - Table top chess boards have been ordered and will be installed on delivery by the ranger team.

Cleansing Service Update

Facility Cleaning – We are currently out to recruitment for the vacant cleaner position.

Parks & Open Spaces Cleansing – The service provided by Cherwell District Council is being delivered in line with the Service Level agreement.

Facility Management Update

Southam Road Cemetery Depot – Seeking quotations for work place EV Charging points installation.

Southam Road Cemetery Depot – Seeking quotations for roof repair.

Southam Road Cemetery Depot – Seeking quotations for improved CCTV and alarm system.

Peoples Park – Seeking quotations for the installation of CCTV system covering the Café & Pavilion Building.

Highlands Road Bus shelter repairs/refurbishment has been ordered.

Financial Effects & Risk Assessment

There are no risks arising from these items and all financial effects can be contained within existing budgets.

Recommendations

It was then **RESOLVED** to:

- To note the Parks and Cemeteries Service Update.
- To note the 4th Corner Landscape Contract Update.
- To note the Banbury Urban Orchard Update.
- To approve the Wild Flower Creation Scheme.
- To note the Ranger Service / Play Area Update.
- To note the Park Furniture Update.
- To note the Cleansing Service Update.
- To note the Facility Management Update.

It was AGREED to receive and note the Parks and Open Space report.

It was AGREED to approve the Wild Flower Creation Scheme

The meeting ended at 7.24pm

Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Banbury Town Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

We note that the Internal Auditor has responded 'not covered' to control objective L suggesting they have not checked that the council has published all necessary and relevant documents to its website as is required by legislation and proper practices, at the time of their audit. The council must then instead have relied on other means in providing a 'yes' response to assertion 3.

3 External auditor certificate 2022/23

We certify/~~do not certify~~^{*} that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

^{*}We do not certify completion because:

External Auditor Name

 **MOORE**

External Auditor Signature



Date

11/09/2023

Banbury Town Council

Internal Audit Report 2023-24 (First Interim)

Adrian Shepherd-Roberts

*For and on behalf of
Auditing Solutions Ltd*

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the AGAR.

This report sets out the work undertaken in relation to the 2023-24 financial year to date which was completed on 31st October 2023. We have undertaken our initial review for the year and we wish to thank the Town Clerk/RFO in assisting the process, providing all necessary documentation in electronic format to facilitate completion of our review for the year to date. We have ensured that governance and financial controls remain effective.

Internal Audit Approach

In completing our review for the year to date, we have had regard to the materiality of transactions and their susceptibility to potential mis recording or misrepresentation in the year-end Statement of Accounts / Annual Return. Our programme of cover is designed to afford appropriate assurance that the Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a series of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the programme of work we have undertaken, the Council has maintained adequate and effective internal control arrangements during the year.

We ask that members consider the content of this report and acknowledge that the report has been reviewed by Council.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council uses the Omega software to maintain its accounting records. Three bank accounts are operated with NatWest (Disbursements; Salaries and Special Interest) with transactions on each recorded in separate cashbooks in Omega. Further surplus funds are deposited with Santander and Barclays in a selection of term deposit accounts.

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Verified the accurate carry forward of the prior year's closing Trial Balance detail in the financial software into the accounts for 2023-24 by reference to the 2022-23 closing Trial Balance;
- Ensured that the financial ledger remains "in balance" for the year to date;
- Ensured that an appropriate cost centre and nominal ledger income and expenditure coding structure is in place;
- Checked and agreed a sample of transactions on the Salaries and Special Interest accounts for the year to September 2023;
- Checked and agreed detail on the latest disbursement account reconciliations as at September 2023; and
- Checked and agreed detail of the other two account reconciliations as at 30th September 2023.

Conclusions

We are pleased to report that no significant issues have been identified in this area. We will undertake further work at our next review.

Review of Corporate Governance

Our objective here is to ensure that the Council has developed an appropriate approach to the management of corporate governance; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation.

We have commenced our review of the Council's minutes, examining those for the Full Council and its Standing Committee meetings (excluding Planning) for the year to determine, as far as we may reasonably be expected, whether any issues exist that may have an adverse effect on the Council's financial or other operational stability in the short, medium or long term.

We note that the Standing Orders and Financial Regulations were adopted in June 2023.

Conclusions

We are pleased to report that no issues have been identified in this area, warranting further comment. We will undertake further work at future reviews.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- An official ordering process is in place and operated for all appropriate purchases, acknowledging that a range of goods and services are provided under contractual requirements (e.g. Grass Cutting) or legislation (e.g. non-domestic rates);
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

To ensure compliance with the above criteria, we have examined a sample of payments processed in the financial year to date.

Finally, in this area, we have examined the content of the quarterly VAT reclaims to September 2023 which has yet to be reimbursed by HMRC.

Conclusions

We are pleased to report that no significant issues have been identified in this area. We will undertake further work at our next review.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

A Financial and Risk Management Policies are in place, which was approved respectively by Council at its June 2022 meeting and will be reviewed again in this financial year

The Council's insurance is provided by Aviva: we have reviewed the current year's schedule noting that Employers and Public Liability cover are in place at £10 million and £15million respectively, together with Fidelity Guarantee/Internal crime cover of £5 million and Business Interruption together cover on the Council premises and contents cover, all of which we consider appropriate for the Council's present requirements.

Conclusions

We are pleased to report that no issues have been identified in this area warranting further comment.

Precept Determination and Budgetary Control

We aim in this area of our work to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount of the precept placed on the Unitary Authority, that effective arrangements are in place to monitor budgetary performance throughout the financial year and that the Council has identified and retains appropriate reserve funds to meet future spending plans.

The Council will commence consideration of the 2024-25 budgetary requirements later this year and we shall consider the action taken and outcomes, together with the approved level of precept at a future visit.

We are pleased to note that members continue to receive regular budget monitoring reports with over/under-spends and the level of earmarked reserves the subject of regular review.

Conclusions

We have been advised that the Council are to formally consider and finalise its budget and precept requirements for 2024-25 later in the financial year. Consequently, we shall review this area further at our final visit, also examining the year's budget outturn, following up any significant variances and obtaining appropriate explanations: we shall also consider the appropriateness of retained reserves to meet the Council's ongoing revenue spending requirements and any development aspirations.

Review of Income

The Council receives income from a variety of sources in addition to the annual precept, including monies received from burial and associated fees, allotment and premises rents, Town Hall room hire, special events, grants and donations and bank interest.

- We note that members continue to review annually the scale of fees and charges for the various amenities, with appropriate revisions approved for the current financial year;

We have not undertaken work at our first interim visit and will specifically examine management controls and income arising from Allotments and the Cemeteries for 2023-24 at our interim update review.

We have reviewed the Sales Ledger, as it stands currently, and are pleased to report that no significant or long-standing debts are in existence of which the Council are not aware.

Conclusions

We will undertake a review of specified areas at our next audit.

Petty Cash Account

Our aim in this area is to ensure that appropriate controls are in place; that all expenditure incurred is adequately supported by trade invoices or till receipts; that the expenditure is appropriate for the Council's requirements; that VAT has been separately identified for periodic recovery and that cheque encashments from the main cashbooks are properly recorded.

We have checked the cash and have reviewed the holding from the information that we have been provided.

Conclusions

There are no matters requiring formal comment or recommendation in this area of our review process.

Review of Staff Salaries

The Council employs a number of staff preparing the monthly payroll in-house using the Sage payroll software. In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenue and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as most recently updated from April 2022 as regards employee contribution bandings.

To meet these objectives, we have, by reference to the payroll run for September 2023: -

- Ensured that the Council reviews and approves pay scales for staff annually;
- Examined a sample of employment contracts ensuring that gross pay is in accordance with that detail or, where superseded by a subsequent letter confirming a change in employment terms, in line with that letter;
- Checked the tax and NI deductions being applied in September 2022 to the relevant HMRC tables;
- Similarly, ensured that the appropriate pension percentage contribution is being applied to those employees contributing the LGPS scheme; and
- Agreed the gross amounts paid to all individuals in September 2023 by reference to the supporting payslips.

Conclusions

We are pleased to record that no issues have been identified in this area.

Investments and Loans

Our objectives here are to ensure that the Council is investing “surplus funds”, be they held temporarily or on a longer term basis, in appropriate banking and investment institutions, that an appropriate investment policy is in place, that the Council is obtaining the best rate of return on any such investments made, that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

We are pleased to note that the Council has an appropriate Treasury Management Policy which was reviewed by the Council in September 2023.

The Council currently has £3.9 million held on deposit with Santander bank: we have verified the holding by reference to current statements held. We have also checked the posting of interest in the nominal ledger.

There are no loans outstanding currently repayable either by or to the Council.

Conclusions

No issues require formal comment or recommendation. We will undertake further work at future reviews.